

Senate File 221 - Introduced

SENATE FILE _____
BY DANIELSON

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a sales tax exemption for the construction and
2 operation of nonprofit organizations that receive and
3 distribute food.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1806SS 82
6 ak/je/5

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1 1 Section 1. Section 423.3, Code 2007, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 88A. The sales price from the sale of
1 4 building materials, supplies, goods, wares, or merchandise
1 5 sold and services provided to a nonprofit organization whose
1 6 primary activity is to receive and distribute food to persons
1 7 in need.

EXPLANATION

1 8
1 9 This bill exempts from sales tax the sale of materials and
1 10 services provided for construction and operation of a facility
1 11 for a nonprofit organization whose primary activity is to
1 12 receive and distribute food to persons in need.
1 13 LSB 1806SS 82
1 14 ak:sc/je/5